

R865. Tax Commission, Auditing.

R865-19S. Sales and Use Tax.

~~{R865-19S-8. Bonds and Securities Pursuant to Utah Code Ann. Section 59-12-107.}~~

~~{A. Factors the commission will consider in determining whether a vendor must post security to ensure compliance with the provisions of Title 59, Chapter 12, include:}~~

~~{1. failure to file returns;}~~

~~{2. failure to make payments;}~~

~~{3. filing of returns that are improper ; and}~~

~~{4. payment of sales tax with a check that is not honored.}~~

~~{B. The Tax Commission may accept as security a valid corporate surety bond, United States treasury bond, or other negotiable security it deems adequate.}~~

~~C. {The bond will be released only upon written request and after a review of all circumstances or upon cessation of business if no liability exists.}~~

KEY: charities, tax exemptions, religious activities, sales tax

59-12-107